

# Exhibit

Ex 7



United States Department of Agriculture

Farm  
Production and  
Conservation

February 8, 2024

21314

Farm  
Service  
Agency

COREY LEA INCORPORATED  
PO BOX 422  
ARRINGTON, TN 37014-0422

Farm Loan  
Programs

Stop 0520  
1400  
Independence  
Avenue, SW  
Washington, DC  
20250-0520

Voice: 202-720-4671  
Fax: 202-692-4106

Dear Borrower,

On August 16, 2022, the Inflation Reduction Act of 2022 (IRA) was signed into law by President Joseph Biden. Section 22006 of the IRA includes provisions for the Farm Service Agency (FSA) to provide relief in the form of payments and/or loan modifications to distressed direct and guaranteed Farm Loan Programs (FLP) borrowers.

In October 2022, you were notified that \$228,083.86 was being credited to your FLP direct loan account. However, the final amount for which your loans were eligible is \$386,098.87. If you are in bankruptcy or have been discharged of the debt, this informational notice is not an attempt to collect or recover the discharged debt as your personal liability.

You will receive IRS Form 1099-C, Cancellation of Debt, reporting the corrected payment amount. Depending on your circumstances, the IRA payment reported on your Form 1099-C may be excluded from your income. Please consult a tax professional with all tax-related questions related to the IRA assistance you received.

We hope that you find this information helpful, and we encourage you to visit [www.farmers.gov/InflationReductionAct](http://www.farmers.gov/InflationReductionAct) for additional information such as Frequently Asked Questions and other background information about IRA loan payments that may be helpful. You may also contact your local FSA County Office or a centralized call center (877-508-8364) from 8:00 am to 7:00 pm, EST to reach FSA employees who can assist with general questions.

Sincerely,

Zach Ducheneaux  
Administrator  
Farm Service Agency

USDA is an equal opportunity provider, employer, and lender.